

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

DRB

SWANSON-FLOSYSTEMS CO.,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 27975-11.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

On July 3, 2013, petitioner filed a motion “for an order compelling Respondent to provide the signed oath required by T.C. Rule 71(c) in answering Petitioner's First Set of Interrogatories to Respondent.” On July 16, 2013, respondent filed a response, to which he attached his responses to the interrogatories. The interrogatory responses end with a paragraph 11 that reads--

11. Pursuant to T.C. Rule 71 all of the above answers are made in good faith and are as complete as possible after a reasonable inquiry of the readily obtainable information.

Paragraph 11 is followed by a conventional signature block. Respondent asserts that the interrogatory responses “are signed in conformance with T.C. Rules 71(a) and (c).”

Rule 71(c) provides, “Each interrogatory shall be answered separately and fully under oath”. (Pursuant to 28 U.S.C. sec. 1746 this requirement may be satisfied by an “unsworn declaration” made under penalty of perjury.)

Respondent’s interrogatory responses were not made under oath (i.e., they are not accompanied by any notarization or similar document indicating that they were sworn before someone authorized to take an oath), and they were not made under penalty of perjury. The responses therefore do not comply with Rule 71(c). It is therefore

ORDERED that petitioner's motion to compel filed July 3, 2013, is granted.  
It is further

ORDERED that, no later than July 31, 2013, respondent shall serve on petitioner responses to interrogatories that are made "under oath" (or pursuant to 28 U.S.C. sec. 1746).

**(Signed) David Gustafson**  
**Judge**

Dated: Washington, D.C.  
July 18, 2013